



TELEFÔNICA BRASIL S.A.

Publicly Held Company

Corporate Taxpayer's ID (CNPJ) 02.558.157/0001-62

Company Registry (NIRE) 35.3.001.5881-4

NOTICE TO SHAREHOLDERS DELIBERATION OF INTEREST ON CAPITAL

Telefônica Brasil S.A. (“Company”) communicates to its Shareholders that its Board of Directors, at a meeting held on March 13, 2026, approved the declaration of Interest on Capital (“IoC”), pursuant to Article 26 of the Company’s Bylaws, Article 9 of Law 9,249/95 and CVM Resolution 143/2022, in the gross amount of R\$200,000,000.00 (two hundred million reais), withholding income tax at the rate of 17.5%, resulting in a net amount of R\$165,000,000.00 (one hundred and sixty-five million reais)¹, based on the balance sheet of February 28, 2026. The amount per share is described in the table below:

Type of Payment	Declaration Date	Shareholding Position	Gross Amount per Share (R\$) ²	Withholding Income Tax (17.5%) ¹	Net Amount per Share (R\$) ^{1 2}
Interest on Capital	03/13/2026	03/25/2026	0.06258593142	0.01095253800	0.05163339342

As established in article 26 of the Company’s Bylaws, said IoC will be considered as part of the mandatory dividends for the fiscal year ending on December 31, 2026, *ad referendum* of the Ordinary General Shareholders’ Meeting to be held in 2027.

The IoC will be paid individually to each shareholder, based on the shareholding position in the Company’s records at the end of March 25, 2026. After this date, the shares will trade as “ex-IoC”. The payment of these proceeds will be made by April 30, 2027, with the Company’s Executive Board being responsible for setting the exact date.

¹ Considers the standard tax rate of 17.5%, which may vary due to international treaties, tax immunities and exemptions, countries with favorable taxation, and privileged tax regimes.

² Amount per share calculated based on the shareholding position of February 27, 2026.



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The amount per share of Interest on Capital may be adjusted according to the Company's shareholding base on March 25, 2026, due to possible acquisitions of shares under the current Company's Share Buyback Program.

Shareholders subject to a differentiated withholding income tax (IRRF) regime based on international agreements and treaties, as well as shareholders that are exempt or immune, must provide evidence of such status, in accordance with current legislation, by April 3, 2026, to the Shares and Custody Department of Banco Bradesco S.A., the depository institution of the Company's book-entry shares, located at Cidade de Deus, s/n, Prédio Amarelo Velho, subsolo – Vila Yara – Zip Code: 06029-900 – Osasco – SP.

São Paulo, March 13, 2026.

David Melcon Sanchez-Friera

CFO and Investor Relations Officer

Telefônica Brasil – Investor Relations

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<https://ri.telefonica.com.br/en>